



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

NOV 28 2011

Re: **Smith Drug & Seed Co./Friedlander's Building, 101 N. Ashley St., Valdosta, Georgia**  
Project Number: 26333

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you, \_\_\_\_\_ and \_\_\_\_\_ for speaking with me via conference call on November 15, 2011, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the proposed rehabilitation of the Smith Drug & Seed Co./Friedlander's Building is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2 and 9 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on October 7, 2011, by TPS is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

Built circa 1894, the Smith Drug & Seed Co./Friedlander's Building ("Smith Drug") is located in the Valdosta Commercial Historic District. It was certified as contributing to the significance of the district on August 17, 2011. TPS found the proposed rehabilitation of this "certified historic structure" not to meet the Standards for Rehabilitation owing to the proposed construction of a balcony supported by decorative brackets on the north elevation.

I agree with TPS that the balcony adds a new and discordant element to the building. The north elevation is a former party wall at the first story with windows at the second level. The proposed balcony adds a characteristically residential feature that would contrast with the appearance and character of this late 19<sup>th</sup>-century commercial structure. As a result, it brings the rehabilitation into conflict with Standards 2 and 9. Standard 2 states: "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*" Standard 9 states: "*New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.*"

With regard to the claim that the balcony is intended as a second means of egress in case of a fire, I find that the claim is not credible. Internal access to the balcony is not from a public corridor but through an office with a door, and there is no stair or ladder from the balcony down to the ground, both of which are essential features for a fire escape.

At our meeting, you stated that because the balcony could be removed, it should be approved because it would meet the requirement of Standard 10, which states: *"New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired."* This requirement for new features and additions that the Standard 10 sets forth is frequently referred to as "reversibility." However, this Standard cannot be read in isolation of the others. A feature that does not meet the minimum norms set forth in the Standards as a whole cannot be approved merely because it could be removed in the future.

While the balcony *qua* balcony cannot be approved for the reasons set forth above, I further find that a functional fire escape would not be out of character with the Smith Drug Building. The fire escape could feature a hatch that allowed it to serve as a platform if you wish. (In this regard, please note that I disagree with TPS concerning the proposed elongation of one second story window opening to accommodate a door; this treatment would not constitute a further infraction of the Standards, and thus may be retained for access to a fire escape if one were added to the proposed project.)

If you choose to modify the project along the lines specified here, you should submit a Part 2 amendment, with detailed drawings of the proposed modifications to this office, Attention \_\_\_\_\_ with a copy to the Georgia Historic Preservation Division. However, please note that this project will remain ineligible for the tax incentives until it is designated a "certified rehabilitation" following completion of the overall project.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the October 7, 2011, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-GA  
IRS